EXHIBIT B

CUSTOMER CLAIM

Claim Number______

Date Received______

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

(Please print or type)

Name of Customer: Paul Kaye
Mailing Address: 584 Sterling Place, Apt 1
City: Brooklyn **State:** NY **Zip:** 11238
Account No.: 1-K0800-3-0
Taxpayer I.D. Number (Social Security No.): 529-90-3118

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

****

1. Claim for money balances as of **December 11, 2008**:

   a. The Broker owes me a Credit (Cr.) Balance of $ 0/N/A

   b. I owe the Broker a Debit (Dr.) Balance of $ N/A

   c. If you wish to repay the Debit Balance, please insert the amount you wish to repay and attach a check payable to "Irving H. Picard, Esq., Trustee for Bernard L. Madoff Investment Securities LLC." If you wish to make a payment, **it must be enclosed** with this claim form. $ 0

   d. If balance is zero, insert "None." 0

2. Claim for securities as of **December 11, 2008**:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

	YES	NO
a. The Broker owes me securities	✓	
b. I owe the Broker securities		✓
c. If yes to either, please list below:		

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds: The Broker Owes Me (Long)	I Owe the Broker (Short)
	See attached November 30,		
	2008 Account Statement at		
	Exhibit A		

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

		YES	NO
3.	Has there been any change in your account since December 11, 2008? If so, please explain.		✓
4.	Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?		✓
5.	Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?		✓
6.	Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)		✓
7.	Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.		✓
8.	Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.		✓
9.	Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker.		✓

Please list the full name and address of anyone assisting you in the preparation of this claim form: Brian J. Neville, Esq., Lax & Neville, LLP 1412 Broadway, Suite 1407, New York NY 10018.

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN $50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date May 5 2009 Signature Paul Kaye

Date ____________ Signature ____________

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, *e.g.*, corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

LAX NEVILLE

LAX & NEVILLE, LLP
ATTORNEYS AT LAW

BARRY R. LAX
BRIAN J. NEVILLE

BRIAN MADDOX
SANDRA P. ESPINOSA
RAQUEL TERRIGNO

1412 Broadway, Suite 1407
New York, NY 10018
Tel (212) 696-1999
Fax (212) 566-4531
www.laxneville.com

OF COUNSEL:
DAVID S. RICH

May 27, 2009

VIA CERTIFIED MAIL
RETURNED RECEIPT REQUESTED
Irving H. Picard
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Avenue, Suite 800
Dallas, TX 75201

RE: Paul Kaye /Bernard L. Madoff Investment Securities LLC

Dear Mr. Picard:

This firm represents Paul Kaye and has assisted him in the preparation of his Bernard L. Madoff Investment Securities LLC ("Madoff Securities") SIPC Customer Claim Form. Enclosed herein you will find a completed Customer Claim Form for Paul Kaye's account. Additionally, below is a description of the relationship between Paul Kaye and Madoff Securities. The statements made in this letter are true and accurate to the best of our knowledge and belief, and are being provided to support Paul Kaye's SIPC claims.

Paul Kaye is 38 years old. In or about March 2006, Paul Kaye opened an account with Madoff Securities. Initially, Paul Kaye contributed $160,429.33 to his Madoff Securities account. Between June 2006 and July 2007, Paul Kaye made four (4) additional contributions totaling $40,000. Paul Kaye did not withdraw any funds from his Madoff account. The balance in Paul Kaye's account as of November 30, 2008 is $269,693.20 Paul Kaye's November 30, 2008 account statement is attached as Exhibit A.

LAX NEVILLE

Paul Kaye received account statements and confirmations from Madoff Securities reflecting the securities purchased and showing he had held securities in his Madoff account. Based upon the account statements and confirmations, Paul Kaye at all times expected to have those securities in his Madoff account. The balance in Paul Kaye's account as of the filing date is $269,693.20.

CONCLUSION

Paul Kaye is seeking the full protection of SIPA for his account as follows:

Account No: 1-K0200-3-0 Paul Kaye

Total = $269,693.20

If there are any questions regarding this matter or if you require additional documents and information, please do not hesitate to contact me. Thank you.

Very truly yours,
Lax & Neville, LLP

By: Brian Neville spe
Brian J. Neville

ENC.

EXHIBIT A

BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PAUL KAYE

584 STERLING PLACE APT# 1
BROOKLYN NY 11238

PERIOD ENDING	PAGE	YOUR ACCOUNT NUMBER	YOUR TAX PAYER IDENTIFICATION NUMBER
11/30/08	1	1-K0200-3-0	*******3118

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				BALANCE FORWARD		14,975.70	
11/12	150		274	HEWLETT PACKARD CO	34.900	5,241.00	
11/12	130		4098	WAL-MART STORES INC	55.830	7,262.90	
11/12	85		4600	INTERNATIONAL BUSINESS MACHS	87.270	7,420.95	
11/12	315		8424	EXXON MOBIL CORP	72.880	22,969.20	
11/12	345		8926	INTEL CORP	14.510	5,018.95	
11/12	165		13252	JOHNSON & JOHNSON	59.580	9,836.70	
11/12	225		17577	J.P. MORGAN CHASE & CO	38.530	8,678.25	
11/12	120		21903	COCA COLA CO	44.660	5,363.20	
11/12	70		26229	MCDONALDS CORP	55.370	3,877.90	
11/12	130		30555	MERCK & CO	28.550	3,716.50	
11/12	475		34881	MICROSOFT CORP	21.810	10,378.75	
11/12	240		39207	ORACLE CORPORATION	17.300	4,161.00	
11/12	95		52185	PEPSICO INC	56.410	5,361.95	
11/12	55		52687	APPLE INC	100.780	5,544.90	
11/12	405		56511	PFIZER INC	16.940	6,876.70	
11/12	95		57013	ABBOTT LABORATORIES	54.610	5,190.95	
11/12	180		60637	PROCTER & GAMBLE CO	64.080	11,541.40	
11/12	65		61339	AMGEN INC	59.160	3,847.40	
11/12	125		65163	PHILLIP MORRIS INTERNATIONAL	43.600	5,455.00	
11/12	300		65665	BANK OF AMERICA	21.590	6,489.00	
11/12	100		69489	QUALCOMM INC	33.770	3,381.00	
11/12	325		69991	CITI GROUP INC	12.510	4,078.75	
11/12	75		73815	SCHLUMBERGER LTD	49.480	3,714.00	
				CONTINUED ON PAGE 2			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

MADF **BERNARD L. MADOFF**
INVESTMENT SECURITIES LLC
New York □ London

885 Third Avenue
New York, NY 10022
(212) 230-2424
800 334-1343
Fax (212) 838-4061

Madoff Securities International Limited
12 Berkeley Street
Mayfair, London W1J 8DT
Tel 020 7493 6222

PAUL KAYE

584 STERLING PLACE APT# 1
BROOKLYN NY 11238

PERIOD ENDING	PAGE	YOUR ACCOUNT NUMBER	YOUR TAX PAYER IDENTIFICATION NUMBER
11/30/08	2	1-K0200-3-0	*******3118

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	180		74317	COMCAST CORP	16.510	2,978.80	
				CL A			
11/12	355		78141	AT&T INC	27	9,599.00	
11/12	90		78643	CONOCOPHILIPS	52.510	4,728.90	
11/12	60		82467	UNITED PARCEL SVC INC	52.040	3,124.40	
				CLASS B			
11/12	365		82969	CISCO SYSTEMS INC	16.730	6,120.45	
11/12	105		86793	U S BANCORP	29.530	3,104.65	
11/12	125		87295	CHEVRON CORP	73.430	9,183.75	
11/12	60		91119	UNITED TECHNOLOGIES CORP	53.160	3,191.60	
11/12	635		91621	GENERAL ELECTRIC CO	19.630	12,490.05	
11/12	170		95445	VERIZON COMMUNICATIONS	30.410	5,175.70	
11/12	15		95947	GOOGLE	337.400	5,061.00	
11/12	210		99771	WELLS FARGO & CO NEW	29.800	6,266.00	
11/12		225,000	22382	U S TREASURY BILL	99.936		224,856.00
				DUE 2/12/2009			
				2/12/2009			
11/12				FIDELITY SPARTAN	DIV		44.77
				U S TREASURY MONEY MARKET			
				DIV 11/12/08			
11/12		36,946	17482	FIDELITY SPARTAN	1		36,946.00
				U S TREASURY MONEY MARKET			
11/12	34,406		26851	FIDELITY SPARTAN	1	34,406.00	
				U S TREASURY MONEY MARKET			
11/19				FIDELITY SPARTAN	DIV		4.22
				U S TREASURY MONEY MARKET			
				DIV 11/19/08			
				CONTINUED ON PAGE 3			

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PERIOD ENDING: 11/30/08
PAGE: 3
YOUR ACCOUNT NUMBER: 1-K0200-3-0
YOUR TAX PAYER IDENTIFICATION NUMBER: *******3118

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/19		34,406	52273	FIDELITY SPARTAN	1		34,406.00
				U S TREASURY MONEY MARKET			
11/19	25,000		56834	U S TREASURY BILL	99.926	24,981.50	
				DUE 03/26/2009			
				3/26/2009			
11/19	24,409		61312	FIDELITY SPARTAN	1	24,409.00	
				U S TREASURY MONEY MARKET			
				NEW BALANCE		28,945.86	
				SECURITY POSITIONS	MKT PRICE		
	355			AT&T INC	28.560		
	95			ABBOTT LABORATORIES	52.390		
	65			AMGEN INC	55.540		
	55			APPLE INC	92.670		
	300			BANK OF AMERICA	16.250		
	125			CHEVRON CORP	79.010		
	365			CISCO SYSTEMS INC	16.540		
	325			CITI GROUP INC	8.290		
	120			COCA COLA CO	46.870		
	180			COMCAST CORP	17.340		
				CL A			
	90			CONOCOPHILIPS	52.520		
	315			EXXON MOBIL CORP	80.150		
	635			GENERAL ELECTRIC CO	17.170		

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PERIOD ENDING: 11/30/08
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YOUR ACCOUNT NUMBER: 1-K0200-3-0
YOUR TAX PAYER IDENTIFICATION NUMBER: *******3118

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	15			GOOGLE	292.960		
	150			HEWLETT PACKARD CO	35.280		
	345			INTEL CORP	13.800		
	85			INTERNATIONAL BUSINESS MACHS	81.600		
	225			J.P. MORGAN CHASE & CO	31.660		
	165			JOHNSON & JOHNSON	58.580		
	70			MCDONALDS CORP	58.750		
	130			MERCK & CO	26.720		
	475			MICROSOFT CORP	20.220		
	240			ORACLE CORPORATION	16.090		
	95			PEPSICO INC	56.700		
	405			PFIZER INC	16.430		
	125			PHILLIP MORRIS INTERNATIONAL	42.160		
	180			PROCTER & GAMBLE CO	64.350		
	100			QUALCOMM INC	33.570		
	75			SCHLUMBERGER LTD	50.740		
	24,409			FIDELITY SPARTAN	1		
				U S TREASURY MONEY MARKET			
	105			U S BANCORP	26.980		
	60			UNITED PARCEL SVC INC	57.600		
				CLASS B			
	25,000			U S TREASURY BILL	99.971		
				DUE 03/26/2009			
				3/26/2009			
	60			UNITED TECHNOLOGIES CORP	48.530		

CONTINUED ON PAGE 5

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YOUR ACCOUNT NUMBER	YOUR TAX PAYER IDENTIFICATION NUMBER
1-K0200-3-0	*******3118

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	170			VERIZON COMMUNICATIONS	32.650		
	130			WAL-MART STORES INC	55.880		
	210			WELLS FARGO & CO NEW	28.890		
				MARKET VALUE OF SECURITIES			
				LONG SHORT			
				269,693.20			

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PERIOD ENDING	PAGE	YOUR ACCOUNT NUMBER	YOUR TAX PAYER IDENTIFICATION NUMBER
11/30/08	6	1-K0200-3-0	*******3118

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			1,933.51
				GROSS PROCEEDS FROM SALES			1,406,179.36

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BERNARD L. MADOFF
INVESTMENT SECURITIES LLC
New York □ London

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Affiliated with
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Mayfair, London W1J 8DT
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PAUL KAYE

584 STERLING PLACE APT# 1
BROOKLYN NY 11238

PERIOD ENDING	PAGE	YOUR ACCOUNT NUMBER	YOUR TAX PAYER IDENTIFICATION NUMBER
11/30/08	1	1-K0200-4-0	*******3118

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				BALANCE FORWARD			14,976.00
11/12		5	43533	S & P 100 INDEX NOVEMBER 460 CALL	15.800		7,895.00
11/12	5		47859	S & P 100 INDEX NOVEMBER 450 PUT	17.800	8,905.00	
11/19		5	33963	S & P 100 INDEX DECEMBER 430 CALL	26		12,995.00
11/19	5		38288	S & P 100 INDEX DECEMBER 420 PUT	30	15,005.00	
11/19	5		42613	S & P 100 INDEX NOVEMBER 460 CALL	3	1,505.00	
11/19		5	46938	S & P 100 INDEX NOVEMBER 450 PUT	37		18,495.00
				NEW BALANCE			28,946.00
				SECURITY POSITIONS	MKT PRICE		
		5		S & P 100 INDEX DECEMBER 430 CALL	23.300		
	5			S & P 100 INDEX DECEMBER 420 PUT	16.500		
				MARKET VALUE OF SECURITIES			
				LONG 8,250.00 SHORT 11,650.00-			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES